

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **ADAMS**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,426,611**

Equalized Assessed Valuation: **\$764,981,674**

Population: **67,221**

Employees:

Full Time: **340**

Part Time: **25**

Salaries Paid: **\$11,189,681**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$85,939,069	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$1,278	\$307	\$272
Revenue Collected During FY 06:	\$24,722,857	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$23,165,655	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$368	\$432	\$425
Per Capita Expenditures:	\$345	\$415	\$411
Revenues over (under) Expenditures:	\$1,557,202	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	376.83%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$87,296,271	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$1,299	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,966,750	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$2,236,815	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,495,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$67	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Alexander County

Unit Code: 002/000/00

County: ALEXANDER

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,683,293

Equalized Assessed Valuation:

\$35,818,714

Population:

9,327

Employees:

Full Time:

49

Part Time:

12

Salaries Paid:

\$1,814,248

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,381,964	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$363	\$913	\$453
Revenue Collected During FY 06:	\$5,137,396	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$5,200,047	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$551	\$956	\$612
Per Capita Expenditures:	\$558	\$962	\$593
Revenues over (under) Expenditures:	-\$62,651	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	64.31%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$3,344,313	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$359	\$961	\$475

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,230,604	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$113,709	\$1,894,211	\$1,965,747

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$28,550	\$116,573	\$38,268
Per Capita Debt:	\$3	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: **003/000/00**

County: **BOND**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,743,784

Equalized Assessed Valuation:

\$144,281,768

Population:

18,055

Employees:

Full Time:

97

Part Time:

39

Salaries Paid:

\$3,494,088

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,135,674	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$340	\$307	\$272
Revenue Collected During FY 06:	\$9,598,058	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$9,027,292	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$532	\$432	\$425
Per Capita Expenditures:	\$500	\$415	\$411
Revenues over (under) Expenditures:	\$570,766	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	75.72%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$6,835,800	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$379	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,225,702	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$3,727,883	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,172,965	\$7,018,014	\$1,437,095
Per Capita Debt:	\$120	\$104	\$40
General Obligation Debt over EAV:	0.98%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00**

County: **BOONE**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,284,892

Equalized Assessed Valuation:

\$944,519,586

Population:

48,229

Employees:

Full Time:

296

Part Time:

Salaries Paid:

\$8,294,834

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$15,402,662	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$319	\$307	\$272
Revenue Collected During FY 06:	\$20,802,507	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$19,008,404	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$431	\$432	\$425
Per Capita Expenditures:	\$394	\$415	\$411
Revenues over (under) Expenditures:	\$1,794,103	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	87.94%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$16,716,555	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$347	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$18,218,281	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,345,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$152	\$104	\$40
General Obligation Debt over EAV:	0.78%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$38,439	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$1	\$32	\$
Revenue Collected During FY 06:	\$192,977	\$1,870,308	\$
Expenditures During FY 06:	\$151,083	\$1,998,791	\$
Per Capita Revenue:	\$4	\$35	\$
Per Capita Expenditures:	\$3	\$35	\$
Operating Income (loss):	\$41,894	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	116.51%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$176,033	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$4	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00**

County: **BROWN**

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,778,837

Equalized Assessed Valuation:

\$49,922,830

Population:

6,950

Employees:

Full Time:

61

Part Time:

58

Salaries Paid:

\$1,243,856

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$2,278,517	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$328	\$913	\$453
Revenue Collected During FY 06:	\$3,637,290	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$3,445,889	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$523	\$956	\$612
Per Capita Expenditures:	\$496	\$962	\$593
Revenues over (under) Expenditures:	\$191,401	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	71.68%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$2,469,918	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$355	\$961	\$475

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$2,469,918	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$99,388	\$116,573	\$38,268
Per Capita Debt:	\$14	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,173,806**

Equalized Assessed Valuation: **\$491,379,936**

Population: **35,257**

Employees:

Full Time: **250**

Part Time: **90**

Salaries Paid: **\$6,540,530**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$8,155,293	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$231	\$307	\$272
Revenue Collected During FY 06:	\$14,170,712	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$13,979,307	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$402	\$432	\$425
Per Capita Expenditures:	\$396	\$415	\$411
Revenues over (under) Expenditures:	\$191,405	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	58.53%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$8,182,241	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$232	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$821,826	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$7,549,372	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$62,733	\$7,018,014	\$1,437,095
Per Capita Debt:	\$2	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$1,163,116	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$33	\$32	\$
Revenue Collected During FY 06:	\$3,750,771	\$1,870,308	\$
Expenditures During FY 06:	\$4,281,582	\$1,998,791	\$
Per Capita Revenue:	\$106	\$35	\$
Per Capita Expenditures:	\$121	\$35	\$
Operating Income (loss):	-\$530,811	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	-35.80%	92.95%	0.00%
Ending Retained Earnings for FY 06:	-\$1,532,717	\$3,223,826	\$
Per Capita Ending Retained Earnings:	-\$43	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Calhoun County

Unit Code: 007/000/00

County: CALHOUN

Fiscal Year End:

8/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,026,903

Equalized Assessed Valuation:

\$55,063,379

Population:

5,084

Employees:

Full Time:

46

Part Time:

6

Salaries Paid:

\$1,699,008

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,533,332	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$498	\$913	\$453
Revenue Collected During FY 06:	\$4,103,449	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$3,847,181	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$807	\$956	\$612
Per Capita Expenditures:	\$757	\$962	\$593
Revenues over (under) Expenditures:	\$256,268	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	72.51%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$2,789,600	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$549	\$961	\$475

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$2,789,598	\$1,894,211	\$1,965,747

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$116,573	\$38,268
Per Capita Debt:	\$	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$279,286	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$55	\$49	\$
Revenue Collected During FY 06:	\$125,280	\$325,895	\$
Expenditures During FY 06:	\$78,822	\$321,044	\$
Per Capita Revenue:	\$25	\$100	\$
Per Capita Expenditures:	\$16	\$96	\$
Operating Income (loss):	\$46,458	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	413.27%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$325,744	\$159,601	\$
Per Capita Ending Retained Earnings:	\$64	\$52	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,330,451**

Equalized Assessed Valuation: **\$299,583,114**

Population: **16,086**

Employees:

Full Time: **66**

Part Time: **47**

Salaries Paid: **\$2,236,854**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$4,921,875	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$306	\$307	\$272
Revenue Collected During FY 06:	\$7,303,733	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$6,673,583	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$454	\$432	\$425
Per Capita Expenditures:	\$415	\$415	\$411
Revenues over (under) Expenditures:	\$630,150	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	83.19%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$5,552,025	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$345	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,410,352	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$2,188,615	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$62,268	\$7,018,014	\$1,437,095
Per Capita Debt:	\$4	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00**

County: **CASS**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,386,996

Equalized Assessed Valuation:

\$108,758,962

Population:

13,766

Employees:

Full Time:

36

Part Time:

19

Salaries Paid:

\$3,219,198

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$5,852,692	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$425	\$307	\$272
Revenue Collected During FY 06:	\$8,183,927	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$7,427,821	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$595	\$432	\$425
Per Capita Expenditures:	\$540	\$415	\$411
Revenues over (under) Expenditures:	\$756,106	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	89.49%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$6,646,833	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$483	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$6,646,833	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$1	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Champaign County

Unit Code: 010/000/00

County: CHAMPAIGN

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$120,741,701

Equalized Assessed Valuation:

\$2,801,111,358

Population:

184,704

Employees:

Full Time:

729

Part Time:

170

Salaries Paid:

\$30,445,303

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$38,206,244	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$207	\$307	\$272
Revenue Collected During FY 06:	\$62,306,617	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$61,018,797	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$337	\$432	\$425
Per Capita Expenditures:	\$330	\$415	\$411
Revenues over (under) Expenditures:	\$1,287,820	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	57.66%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$35,183,573	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$190	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$36,459,707	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$1,986,789	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$56,442,668	\$7,018,014	\$1,437,095
Per Capita Debt:	\$306	\$104	\$40
General Obligation Debt over EAV:	1.99%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,114,845	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$11	\$32	\$
Revenue Collected During FY 06:	\$11,306,052	\$1,870,308	\$
Expenditures During FY 06:	\$12,612,818	\$1,998,791	\$
Per Capita Revenue:	\$61	\$35	\$
Per Capita Expenditures:	\$68	\$35	\$
Operating Income (loss):	-\$1,306,766	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	15.67%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$1,976,010	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$11	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00

County: CHRISTIAN

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,959,636

Equalized Assessed Valuation:

\$391,987,320

Population:

34,418

Employees:

Full Time:

169

Part Time:

63

Salaries Paid:

\$4,639,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$10,785,710	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$313	\$307	\$272
Revenue Collected During FY 06:	\$10,657,465	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$11,376,182	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$310	\$432	\$425
Per Capita Expenditures:	\$331	\$415	\$411
Revenues over (under) Expenditures:	-\$718,717	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	88.49%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$10,066,993	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$292	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$766,262	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$6,984,693	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,076,030	\$7,018,014	\$1,437,095
Per Capita Debt:	\$60	\$104	\$40
General Obligation Debt over EAV:	0.50%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: **012/000/00**

County: **CLARK**

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,835,397

Equalized Assessed Valuation:

\$149,153,560

Population:

16,976

Employees:

Full Time:

65

Part Time:

108

Salaries Paid:

\$2,671,316

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$4,708,321	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$277	\$307	\$272
Revenue Collected During FY 06:	\$9,626,388	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$9,998,046	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$567	\$432	\$425
Per Capita Expenditures:	\$589	\$415	\$411
Revenues over (under) Expenditures:	-\$371,658	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	56.62%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$5,661,246	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$333	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$5,661,246	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$108,935	\$7,018,014	\$1,437,095
Per Capita Debt:	\$6	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: **013/000/00**

County: **CLAY**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,550,139

Equalized Assessed Valuation:

\$104,401,905

Population:

14,028

Employees:

Full Time:

200

Part Time:

100

Salaries Paid:

\$8,647,854

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$4,099,499	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$292	\$307	\$272
Revenue Collected During FY 06:	\$6,914,143	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$6,568,429	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$493	\$432	\$425
Per Capita Expenditures:	\$468	\$415	\$411
Revenues over (under) Expenditures:	\$345,714	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	82.87%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$5,443,330	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$388	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,014,079	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$3,429,251	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,700,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$549	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$606,975	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$43	\$32	\$
Revenue Collected During FY 06:	\$193,130	\$1,870,308	\$
Expenditures During FY 06:	\$168,534	\$1,998,791	\$
Per Capita Revenue:	\$14	\$35	\$
Per Capita Expenditures:	\$12	\$35	\$
Operating Income (loss):	\$24,596	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	374.74%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$631,571	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$45	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00**

County: **CLINTON**

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$15,315,853

Equalized Assessed Valuation:

\$413,025,383

Population:

33,944

Employees:

Full Time:

100

Part Time:

115

Salaries Paid:

\$5,043,663

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$12,100,037	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$356	\$307	\$272
Revenue Collected During FY 06:	\$14,235,683	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$12,681,078	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$419	\$432	\$425
Per Capita Expenditures:	\$374	\$415	\$411
Revenues over (under) Expenditures:	\$1,554,605	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	103.93%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$13,179,080	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$388	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$822,750	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$11,068,954	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,325,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$98	\$104	\$40
General Obligation Debt over EAV:	0.36%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00**

County: **COLES**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,906,477

Equalized Assessed Valuation:

\$554,320,367

Population:

53,196

Employees:

Full Time:

210

Part Time:

33

Salaries Paid:

\$7,656,177

Blended Component Units

Number Submitted = 1

Public Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$9,161,282	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$172	\$307	\$272
Revenue Collected During FY 06:	\$17,063,426	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$15,579,807	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$321	\$432	\$425
Per Capita Expenditures:	\$293	\$415	\$411
Revenues over (under) Expenditures:	\$1,483,619	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	67.50%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$10,516,207	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$198	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,891,558	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$8,241,816	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,030,755	\$7,018,014	\$1,437,095
Per Capita Debt:	\$38	\$104	\$40
General Obligation Debt over EAV:	0.13%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$179,259	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$3	\$32	\$
Revenue Collected During FY 06:	\$385,781	\$1,870,308	\$
Expenditures During FY 06:	\$330,733	\$1,998,791	\$
Per Capita Revenue:	\$7	\$35	\$
Per Capita Expenditures:	\$6	\$35	\$
Operating Income (loss):	\$55,048	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	70.31%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$232,549	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$4	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Crawford County**

Unit Code: **017/000/00**

County: **CRAWFORD**

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,188,775

Equalized Assessed Valuation:

\$250,143,625

Population:

15,788

Employees:

Full Time:

77

Part Time:

35

Salaries Paid:

\$3,017,817

Blended Component Units

Number Submitted = 2

Crawford County Historical Society

Crawford County Tourism Council

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,266,310	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$460	\$307	\$272
Revenue Collected During FY 06:	\$9,604,300	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$9,234,753	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$608	\$432	\$425
Per Capita Expenditures:	\$585	\$415	\$411
Revenues over (under) Expenditures:	\$369,547	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	84.01%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$7,758,257	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$491	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,060,367	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$318,625	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$813,058	\$7,018,014	\$1,437,095
Per Capita Debt:	\$51	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **CUMBERLAN**

Fiscal Year End: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,968,873**

Equalized Assessed Valuation: **\$90,628,674**

Population: **11,253**

Employees:

Full Time: **58**

Part Time: **19**

Salaries Paid: **\$1,768,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,694,497	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$151	\$307	\$272
Revenue Collected During FY 06:	\$4,829,852	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$3,795,283	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$429	\$432	\$425
Per Capita Expenditures:	\$337	\$415	\$411
Revenues over (under) Expenditures:	\$1,034,569	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	66.08%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$2,508,066	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$223	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$290,133	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$1,272,517	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,621,843	\$7,018,014	\$1,437,095
Per Capita Debt:	\$233	\$104	\$40
General Obligation Debt over EAV:	2.73%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$